

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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:
In re : **Chapter 11 Case No.**
:
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
: **(Jointly Administered)**
:
Debtors. : **Ref. Docket No. 13161**
:-----X

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

ELENI KOSSIVAS, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On December 2, 2010, I caused to be served the "Notice of Presentment of Stipulation, Agreement, and Order between the Debtors and the Internal Revenue Service," dated December 2, 2010 [Docket No. 13161], by causing true and correct copies to be:
 - i. delivered via electronic mail to those parties listed on the annexed Exhibit A,
 - ii. delivered via facsimile to those parties listed on the annexed Exhibit B, and
 - iii. enclosed securely in a postage-prepaid envelope and delivered via overnight mail to Office of the US Trustee, Andrew D Velez-Rivera, Paul Schwartzberg, Brian Masumoto, Linda Rifkin, Tracy Hope Davis, 33 Whitehall Street, 21st Floor, New York, NY 10004.
3. All envelopes utilized in the service of the foregoing contained the following legend:
"LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

/s/ Eleni Kossivas
Eleni Kossivas

Sworn to before me this
3rd day of December, 2010
/s/ Cassandra Murray
Notary Public, State of New York
No. 01MU6220179
Qualified in Queens County
Commission Expires April 12, 2014

EXHIBIT A

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